Attorney Docket No.: 60004-111US1

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Hiroko Ueda et al. Art Unit: 4171

Serial No.: 10/565,324 Examiner: Darcy D Laclair

Filed : January 20, 2006 Conf. No. : 2203

Title : Water-absorbent Resin Composition And Method For Producing Thereof,

And Absorbent Material And Absorbent Product Using Thereof

MAIL STOP AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT IN REPLY TO NON-FINAL ACTION OF MAY 21, 2008

Please amend the above-identified application as follows: